



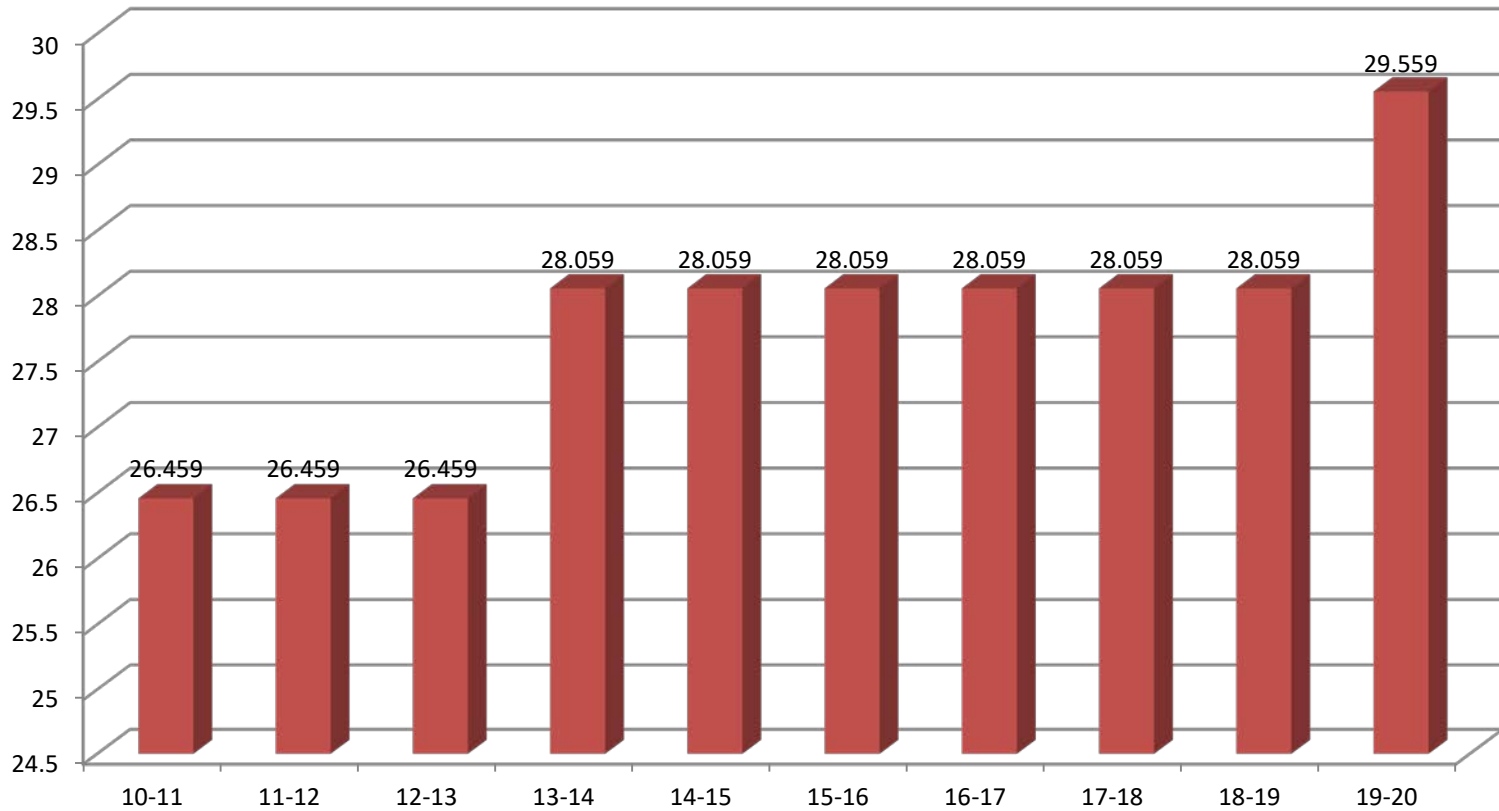
Douglas County 2019/2020 Budget Presentation

July 30, 2019

DOUGLAS COUNTY

Tax Rates

Cost Per \$100 Actual Value



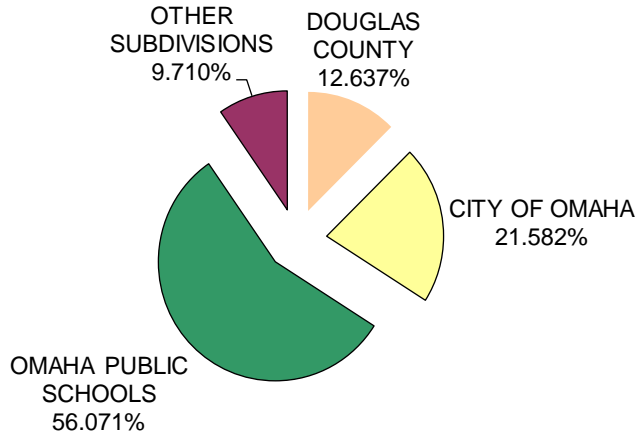
Proposed Budget 2019/2020 Rate: 29.559

Tax Levy Information

Douglas County 2018/2019

Total Tax Levy = \$2.22042

(City of Omaha Resident)



<u>Levy</u>	<u>Subdivision</u>	<u>% of Levy</u>
.28059	DOUGLAS COUNTY	12.637
.47922	CITY OF OMAHA	21.582
1.24501	OMAHA PUBLIC SCHOOLS	56.071
.21560	OTHER SUBDIVISIONS	9.710
<u>Other Subdivisions</u>		
.01700	Public Building Commission	
.03759	Papio Natural Resources District	
.09500	Metro Community College	
.01500	Educational Service Unit	
.05101	Metro Area Transit (MAT)	

DOUGLAS COUNTY

Proposed Budget 2019/2020

Public Hearing

- Tuesday, July 30, 2019, at 9:00 a.m., Legislative Chambers, Omaha-Douglas Civic Center.

Summary of Adopted Budget

- Proposed budget contains 1.5 cent increase in tax levy on assessed property values to cover expenses related to construction of new juvenile justice center.
- Budget assumes a 5.5% increase in total county assessed property values.
- Proposed budget of \$425.4 million is \$17.1 million, or 4.2% above last year. Budget includes \$6.6 million for expenses associated with new Juvenile Justice Center. Remainder of increase is driven by greater case loads in criminal justice system and increased spending for Road projects.
- General Fund budget of \$215.3 million is 1.6% above last year (excluding \$6 million of one-time expenses in FY 18/19) due to increases for Corrections, Public Defender, Assessor/Register of Deeds, and Sheriff.
- Hearing regarding the final tax rate will occur after the final valuation is certified on August 20, 2019.

Douglas County Juvenile Justice Center Property Tax Impact

Years 1 to 3		
Annual debt service on \$114MM bond (interest only)	\$4.4MM	1.0¢
Project cost not covered by bond	\$0.5MM	0.2¢
Operating cost of OHA building (MUD interim move)	\$0.5MM	0.2¢
Operating contingency	<u>\$0.5MM</u>	<u>0.2¢</u>
TOTAL EXPENSE	\$5.9mm	1.5¢

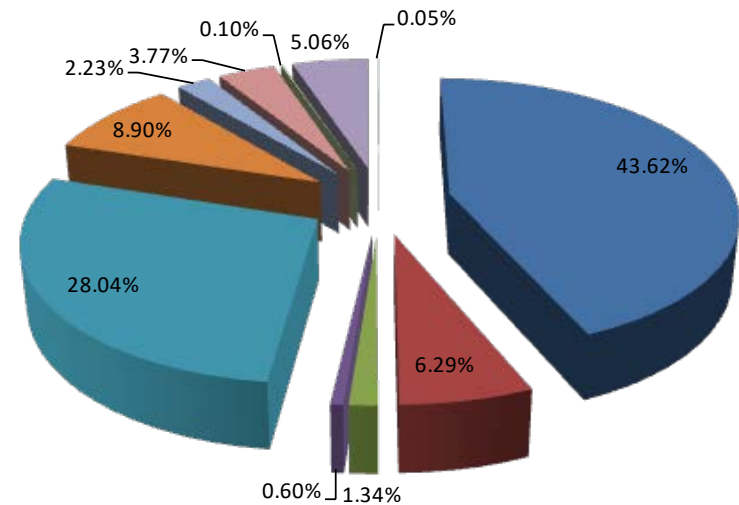
1.5¢ increase in property tax levy would result in an annual increase to \$22.50 in property taxes on a home assessed at \$150,000.

DOUGLAS COUNTY

Sources of Revenue 2019/2020

For Operations Supported by Property Tax

<u>Revenue Item</u>	<u>% of Total</u>	<u>2019/20 Estimated Revenue</u>
Property Tax	43.62%	\$ 130,000,000
Motor Vehicle Fees	6.29%	\$ 18,750,000
In Lieu of Tax	1.34%	\$ 4,000,000
State Revenues	0.60%	\$ 1,775,000
General Fund Departmental Revenue	28.04%	\$ 83,558,325
Health Center Revenues	8.90%	\$ 26,510,075
CMHC	2.23%	\$ 6,660,386
Health Department Revenues	3.77%	\$ 11,228,914
Community Service Fund	0.10%	\$ 300,000
Transfers	5.06%	\$ 15,083,580
Various	0.05%	\$ 150,000
	100.00%	\$ 298,016,280



Douglas County Proposed Budget F2019/2020

Inheritance Tax & Lottery (Keno) Transfers

Proposed Transfers	2019/20	2018/19
Inheritance Tax	\$13,000,000	\$13,900,000
Lottery (Keno)	<u>\$225,000</u>	<u>\$200,000</u>
	\$13,225,000	\$14,100,000
F2019/20 Fund Recipients		
Health Center		\$3,125,000
CMHC		\$2,000,000
Community Services		\$1,750,000
Health Department		\$1,500,000
Corrections Bond		\$1,500,000
Public Safety Bond		\$1,000,000
Debt Service		\$1,000,000
Liability Escrow		\$500,000
State Institutions		\$450,000
Veterans		<u>\$400,000</u>
TOTAL		\$13,225,000

DOUGLAS COUNTY
Adopted Budget 2019/2020
Change In Taxable Valuation

YEAR	VALUATION	CHANGE	
		AMOUNT	PERCENT
2000-01	22,293,775,935	2,836,929,970	14.58%
2001-02	23,490,385,630	1,196,609,695	5.37%
2002-03	24,396,902,470	906,516,840	3.86%
2003-04	25,515,035,475	1,118,133,005	4.58%
2004-05	26,658,670,840	1,143,635,365	4.48%
2005-06	29,199,416,920	2,540,746,080	9.53%
2006-07	30,991,372,810	1,791,955,890	6.14%
2007-08	33,933,447,230	2,942,074,420	9.49%
2008-09	34,956,883,915	1,023,436,685	3.02%
2009-10	35,956,237,205	999,353,290	2.86%
2010-11	35,955,126,580	(1,110,625)	-0.0031%
2011-12	36,396,026,910	440,900,330	1.23%
2012-13	36,630,182,640	234,155,730	0.64%
2013-14	36,903,701,160	273,518,520	0.75%
2014-15	37,585,330,630	681,629,470	1.85%
2015-16	39,038,137,635	1,452,807,005	3.87%
2016-17	40,268,944,370	1,230,806,735	3.15%
2017-18	42,036,416,590	1,767,472,220	4.39%
2018-19	44,225,933,115	2,189,516,525	5.21%
2019-20 (Est.)	46,658,354,420	2,432,421,305	5.50%

VII
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**AGENDA ITEM
REQUEST/JUSTIFICATION FORM**
(To be completed by requesting Department)
Forward all requests to Sharon Bourke, LC2 Civic Center
**DEADLINE SUBMITTAL IS 3:00 P.M. WEDNESDAY
BEFORE THE TUESDAY MEETING**

Agenda item: Public Hearings
(i.e. Consent/Recognition-Proclamation/Presentation/Public Hearing/Committee, etc.)
Date to be on agenda: July 30, 2019

Exact wording to be used for the agenda: _____
Budget hearing and adoption of proposed 2019/2020 Douglas County Budget
(Director of Budget and Finance)

Action requested: Hold Public Hearing and approve proposed budget on July 30, 2019.

Amount requested: \$425,350,808 Object Code: _____

Is item in current year's budget? Yes No

Does this item commit funds in future years? Yes No

If yes, explain: _____

If an agreement or contract*, has the County Attorney reviewed and approved? Yes No

**Provide County Clerk with contact info for outside organization*

Previous action taken on this item, if any: _____
Several Finance Committee meetings.

Recommendations and rationale or action: _____
Set budget for Fiscal 2019/2020.

Will anyone speak on behalf of this item, if so who? _____
Joe Lorenz

If this is a rush agenda item, please explain why: _____

Submitted by (Name & Dept.): Joe Lorenz, Budget & Finance Director Ext. 6825
Date submitted: 7/24/19

List Attachments: Douglas County F19/20 Budget Update, Public Notice, and resolution
(Attach resolution and all pertinent documentation; i.e. contract, agreement, memorandums, etc.)

Certified resolutions can be obtained at the County Clerk's website:
<http://www.douglascountyclerk.org/county-board-records/search-for-resolutions>

Completed by receiving office
Received in Administrative Office: Date 7/24/19 Time _____
Revised 4/4/2019

BOARD OF COUNTY COMMISSIONERS
DOUGLAS COUNTY, NEBRASKA

Resolved,

WHEREAS, a proposed County budget for the fiscal year July 1, 2019, to June 30, 2020, was prepared by the budget-making authority, and transmitted to this County Board; and,

WHEREAS, a summary of such proposed budget, together with a Notice of Public Hearing thereon, was published in the "*Daily Record*", a newspaper of general circulation within Douglas County on July 24, 2019, and pursuant to the published notice, a hearing is being held on such proposed budget on July 30, 2019; and,

WHEREAS, this County Board has the authority to make certain amendments to the proposed County budget, and finds that the proposed County budget, or proposed County budget as amended should be finally adopted.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS, DOUGLAS COUNTY, NEBRASKA, THAT:

Section 1 – The budget for the fiscal year, July 1, 2019, to June 30, 2020, as categorically evidenced by the proposed budget documents, or proposed budget document as amended be, and the same hereby is, adopted as the budget for Douglas County, for the fiscal year.

Section 2 – The offices, departments, activities and institutions named in such budget are hereby authorized to expend the amounts appropriated to them by such budget during the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Section 3 – The income necessary to finance the appropriations made and expenditures authorized shall be provided from cash on hand in each fund, from revenues to be collected during the fiscal year in each fund, and from a tax levy for each fund, which levies will be set by this County Board of Commissioners utilizing the final certified valuation furnished by the County Assessor.

BE IT FURTHER RESOLVED THAT, a separate levy will be set for the Library Fund, assessed only on unincorporated residents of Douglas County.

BE IT FURTHER RESOLVED THAT, expenditure authorizations by fund are set as follows:

General	\$215,311,635
Salary Adjustments (included in General Fund Tax Rate)	\$1,750,000
Bridge	\$3,068,611
Community Services	\$5,830,232
Douglas County Health Center	\$34,603,870
Community Mental Health Center	\$17,479,467
Veterans	\$541,113
State Institutions	\$450,000
Health Department	\$15,061,666
Douglas County Justice Center	\$6,600,000
Debt Service Bonds	\$2,370,199
Juvenile Detention Bond	\$0
Hospital Improvement Bond	\$0
Law Enforcement Center Bond	\$0
Corrections Bond	\$2,835,875
Public Safety	\$2,991,675
Road	\$48,582,895
Medical Insurance	\$40,550,000
Tourism/Conventions	\$4,000,000
Liability Escrow	\$500,000
Lottery	\$225,000
Federal Drug Forfeiture	\$295,000
DC Drug Law and Enforcement and Education	\$195,000
Inheritance Tax	\$13,500,000
Hospital Special Purpose Funds	\$37,650
Community Block Grant	\$0
Inventory	\$4,212,500
911 Surcharge	\$1,000,000
Library Fund	\$2,124,840
Juvenile Detention Construction	\$0
Hospital Improvement Construction	\$0
Law Enforcement Center Construction	\$0
Bridge Bond Construction	\$0
Health Center Construction	\$0
Correction Facility	\$0
911 Wireless	\$458,580
ROD Tech Fund	\$775,000
	<u>\$425,350,808</u>

DATED this 30th day of July, 2019.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Douglas County, Omaha, Nebraska

Public Notice is hereby given, in compliance with the provisions of Sections 13-501 to 13-517, R.R.S. 1943, that the governing body will meet on July 30, 2019 at 9 o'clock a.m., at the Legislative Chambers, Omaha-Douglas Civic Center, for the purpose of holding a public hearing to hear support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto

All interested citizens will have the opportunity to give written or oral comment. The budget detail is available at the offices of the County Clerk and Board of County Commissioners.

Daniel A. Esch
DANIEL A. ESCH
 County Clerk/Comptroller

PROPOSED

FUNDS	Actual Expense 7-1-16 to 6-30-17 (1)	Actual Expense 7-1-17 to 6-30-18 (2)	Actual Expense 7-1-18 to 6-30-19 (3)	Proposed Budget 7-1-19 to 6-30-20 (4)	Necessary Cash Reserve (5)	Estimated Revenue/ Cash On Hand (6)	Total Property Tax Requirement (7)	
General	196,819,459	200,485,693	208,755,392	215,311,635	16,728,090	129,818,875	103,970,850	Total Property Tax Requirement for Bonds
Salary Adjustments (included in General Fund Tax Rate)				1,750,000				
Road	22,651,545	19,095,514	24,955,669	48,582,895	9,487,743	58,070,638	0	
Bridge	1,210,352	1,031,797	2,656,455	3,068,611	1,505,498	4,574,109	0	
Community Service	5,649,821	5,823,223	5,533,272	5,830,232	1,333,687	3,995,743	3,168,176	
Douglas County Health Center	47,568,453	51,559,678	34,791,930	34,603,870	5,214,965	34,827,222	4,991,613	
Community Mental Health Center	0	0	16,326,899	17,479,467	2,276,444	9,279,388	10,476,523	
Veterans	491,778	503,016	501,767	541,113	451,813	769,732	223,194	
Institutions	388,998	325,000	525,000	450,000	158,223	484,176	124,047	
Douglas County Justice Center	0	0	0	6,600,000	753,987	354,015	6,999,972	
Medical Insurance	34,500,000	36,619,754	36,516,027	40,550,000	8,330,282	48,880,282	0	Total Property Tax Requirement for ALL Other
Tourism/Conventions	3,378,220	4,815,072	3,765,859	4,000,000	3,319,603	7,319,603	0	
Bridge Bond Construction	0	0	0	0	0	0	0	
Bridge Bond Redemption	0	0	0	0	0	0	0	
Debt Service Bonds	2,350,293	2,381,547	2,373,368	2,370,199	3,491,401	3,925,544	1,936,056	134,532,377
Inventory	2,705,902	3,059,079	2,695,966	4,212,500	479,353	4,691,853	0	Unused Budget Authority Created for Next Year
Federal Drug Forfeiture	415,086	756,459	244,014	295,000	395,268	690,268	0	
DC Drug Law and Enforcement and Education	24,500	22,449	90,422	195,000	517,525	712,525	0	
Health Department	14,358,643	14,139,616	13,431,604	15,061,666	1,888,349	14,203,998	2,746,017	
Inheritance Tax	12,363,992	16,584,963	12,512,066	13,500,000	5,539,689	19,039,689	0	
Escrow Liability	72,234	73,583	383,840	500,000	1,623,529	2,123,529	0	
Lottery	200,000	150,000	200,000	225,000	280,788	505,788	0	
Community Dev. Block Grant	0	0	0	0	0	0	0	
Hospital Special Purpose Funds	34,039	21,661	29,155	37,650	339,575	377,225	0	
Library	2,193,582	2,336,635	2,254,431	2,124,840	27,824	320,679	1,831,985	
ROD Technology Fund	171,268	353,352	403,200	775,000	791,198	1,566,198	0	
Hospital Improvement Bond	0	0	0	0	184	184	0	
Law Enforcement Center Bond	0	0	0	0	87	87	0	
Juvenile Detention Bond	0	0	0	0	259	259	0	

Hospital Improvement Construction	0	0	0	0	0	0	0
911 Wireless	270,000	270,000	743,085	458,580	502,537	961,117	0
Juvenile Detention Construction	0	0	0	0	0	0	0
911 Surcharge	1,000,000	1,000,000	1,000,000	1,000,000	987,161	1,987,161	0
County Drug Forfeiture	29,207	195,511	0	0	0	0	0
Hospital 3-Center Construction	0	0	0	0	10,141	10,141	0
Corrections Bond Fund	2,834,534	2,849,100	2,846,000	2,835,875	1,748,241	2,877,436	1,706,680
Public Safety Bond Fund	1,849,975	2,975,731	3,028,225	2,991,675	2,850,796	4,268,155	1,574,316
Corrections Construction Fund	0	0	0	0	0	0	0
Public Safety Improvements	0	0	0	0	0	0	0
TOTALS	353,531,881	367,428,432	376,563,646	425,350,808	71,034,240	356,635,619	139,749,429

DOUGLAS COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Salary Adjustments (included in General Fund Tax Rate)				1,750,000				
Road	22,651,545	19,095,514	24,955,669	48,582,895	9,487,743	58,070,638	0	
Bridge	1,210,352	1,031,797	2,656,455	3,068,611	1,505,498	4,574,109	0	Total Property
Community Service	5,649,821	5,823,223	5,533,272	5,830,232	1,333,687	3,995,743	3,168,176	Tax Requirement
Douglas County Health Center	47,558,453	51,559,678	34,791,930	34,603,870	5,214,965	34,827,222	4,991,613	for Bonds
Community Mental Health Center	0	0	16,326,899	17,479,467	2,276,444	9,279,388	10,476,523	5,217,052
Veterans	491,778	503,016	501,767	541,113	451,813	769,732	223,194	
Institutions	388,998	325,600	525,000	450,000	158,223	484,176	124,047	
Douglas County Justice Center	0	0	0	6,600,000	753,987	354,015	6,999,972	
Medical Insurance	34,500,000	36,619,754	36,516,027	40,550,000	8,330,282	48,880,282	0	
Tourism/Conventions	3,378,220	4,815,072	3,765,859	4,000,000	3,319,603	7,319,603	0	Total Property
Bridge Bond Construction	0	0	0	0	0	0	0	Tax Requirement
Bridge Bond Redemption	0	0	0	0	0	0	0	for ALL Other
Debt Service Bonds	2,350,293	2,381,547	2,373,368	2,370,199	3,491,401	3,925,544	1,936,056	134,532,377
Inventory	2,705,902	3,059,079	2,695,966	4,212,500	479,353	4,691,853	0	
Federal Drug Forfeiture	415,086	756,459	244,014	295,000	395,268	690,268	0	
DC Drug Law and Enforcement and Education	24,500	22,449	90,422	195,000	517,525	712,525	0	
Health Department	14,358,643	14,139,616	13,431,604	15,051,666	1,888,349	14,203,998	2,746,017	Unused Budget
Inheritance Tax	12,363,992	16,584,963	12,512,065	13,500,000	5,539,689	19,039,689	0	Authority Created
Escrow Liability	72,234	73,583	383,840	500,000	1,623,529	2,123,529	0	for Next Year
Lottery	200,000	150,000	200,000	225,000	280,788	505,788	0	25,663,569
Community Dev. Block Grant	0	0	0	0	0	0	0	
Hospital Special Purpose Funds	34,039	21,661	29,155	37,650	339,575	377,225	0	
Library	2,193,582	2,336,635	2,254,431	2,124,840	27,824	320,679	1,831,985	
RCD Technology Fund	171,268	353,352	403,200	775,000	791,198	1,566,198	0	
Hospital Improvement Bond	0	0	0	0	184	184	0	
Law Enforcement Center Bond	0	0	0	0	87	87	0	
Juvenile Detention Bond	0	0	0	0	259	259	0	
Hospital Improvement Construction	0	0	0	0	0	0	0	
911 Wireless	270,000	270,000	743,085	458,580	502,537	961,117	0	
Juvenile Detention Construction	0	0	0	0	0	0	0	
911 Surcharge	1,000,000	1,000,000	1,000,000	1,000,000	987,161	1,987,161	0	
County Drug Forfeiture	29,207	195,511	0	0	0	0	0	
Hospital 3-Center Construction	0	0	0	0	10,141	10,141	0	
Corrections Bond Fund	2,834,534	2,849,100	2,846,000	2,835,875	1,748,241	2,877,436	1,706,680	
Public Safety Bond Fund	1,849,975	2,975,731	3,028,225	2,991,675	2,850,796	4,266,155	1,574,316	
Corrections Construction Fund	0	0	0	0	0	0	0	
Public Safety Improvements	0	0	0	0	0	0	0	
TOTALS	353,531,881	367,428,432	376,563,646	425,350,808	71,034,240	356,635,619	139,749,429	